

BUDGET STATEMENT AND REQUIRED ATTACHMENTS

The Budget Statement and required attachments must be made available to the public (upon request) at each school building in the district, the district office, any public or free association library located within the district and on the school district's website (www.horseheadsdistrict.com) at least 7 days before the Budget Hearing date and not less than 14 days before the Annual Budget Vote.

Required documents include:

1. Budget Statement – proposed budget in three-part format separated into three components (administration, program and capital). For additional information regarding the 2020-21 budget, please visit the district's website at www.horseheadsdistrict.com
2. Property Tax Report Card
3. School Academic Report Cards. This information can also be found at data.nysed.gov.
4. District's Fiscal Accountability Summary. This information can also be found at data.nysed.gov.
5. Salary Disclosure Requirements
6. Exemption Reporting for Taxing Jurisdictions

Expenditures - Program

This component of the budget includes all expenditures necessary for the instruction and transportation of our students, including salaries for teachers, teaching assistants, school counselors, school nurses, social workers, school psychologists, drivers, and any other positions involved in the teaching and transporting of students. The Benefits line is a pro-rated calculation of this component's share of costs as required by the state for self-insured health/dental claims, district retirement contributions, workers' compensation and disability insurance, and social security. The component also includes materials, supplies, and contractual items such as conferences, repairs, service contracts, and other costs associated with that area.

Program expenditures make up 72% of the budget.

<i>Description</i>	<i>2019-20 Budget</i>	<i>2020-21 Proposed</i>	<i>Dollar Change</i>	<i>% Change</i>
Legal	\$44,625	\$44,625	\$0	0.00%
Inservice Training, Instruction	\$205,847	\$165,688	-\$40,159	-19.51%
Teaching, Regular School	\$20,751,529	\$20,386,165	-\$365,364	-1.76%
Students with Disabilities	\$8,579,330	\$9,254,591	\$675,261	7.87%
English as a New Language	\$0	\$171,063	\$171,063	100.00%
Occupational Education (Grades 9-12)	\$2,857,165	\$2,891,670	\$34,505	1.21%
Teaching, Special Schools	\$3,090	\$3,090	\$0	0.00%
School Library	\$820,414	\$818,064	-\$2,350	-0.29%
Computer Assisted Instruction	\$574,898	\$577,700	\$2,802	0.49%
Attendance	\$161,690	\$158,816	-\$2,874	-1.78%
Guidance	\$994,284	\$1,026,037	\$31,753	3.19%
Health Services	\$548,451	\$543,546	-\$4,905	-0.89%
Psychological Services	\$575,255	\$576,595	\$1,340	0.23%
Social Work Services	\$592,544	\$579,833	-\$12,711	-2.15%
Co-Curricular Activities	\$173,607	\$183,261	\$9,654	5.56%
Interscholastic Athletics	\$541,738	\$558,459	\$16,721	3.09%
District Transportation Services	\$2,865,383	\$2,827,200	-\$38,183	-1.33%
Garage	\$51,800	\$57,800	\$6,000	11.58%
Employee Benefits	\$17,707,439	\$18,000,234	\$292,795	1.65%
Transfer to Other Funds	\$260,542	\$285,000	\$24,458	9.39%
Program Total	\$58,309,631	\$59,109,437	\$799,806	1.37%

Expenditures - Capital

The capital component includes all costs related to the operations and maintenance of the district's buildings, as well as the financing of our annual bus purchases and capital improvement project. This component also includes all expenditures associated with custodial salaries, service contracts, supplies, utilities, and maintenance and repair of school facilities. The Benefits line is a pro-rated calculation of this component's share of costs as required by the state for self-insured health/dental claims, district retirement contributions, workers' compensation and disability insurance, and social security.

*The \$1 million in the Transfer to Capital Fund line will be used for replacement of the Center Street heating/ventilation system. **Capital expenditures make up 14% of the budget.***

<i>Description</i>	<i>2019-20 Budget</i>	<i>2020-21 Proposed</i>	<i>Dollar Change</i>	<i>% Change</i>
Operation of Plant	\$2,424,622	\$2,370,391	-\$54,231	-2.24%
Maintenance of Plant	\$1,490,273	\$1,702,518	\$212,245	14.24%
School Construction Financing	\$3,378,050	\$3,737,828	\$359,778	10.65%
Bus Purchase Financing	\$753,694	\$1,042,700	\$289,006	38.35%
Transfer to Capital Fund	\$1,000,000	\$1,000,000	\$0	0.00%
Employee Benefits	\$1,363,940	\$1,449,701	\$85,761	6.29%
Capital Total	\$10,410,579	\$11,303,138	\$892,559	8.57%

Expenditures - Administrative

*Administrative costs include all expenditures related to the administrative operations of the district: materials, supplies, and contractual obligations for school offices; the board of education; district offices including the superintendent's office, business office, and human resources; legal fees; the district's portion of the BOCES administrative budget; and salaries of all school administrators, supervisors, and their support staffs. The Benefits line is a pro-rated calculation of this component's share of costs as required by the state for self-insured health/dental claims, district retirement contributions, workers' compensation and disability insurance, and social security. **Administrative expenditures make up 14% of the budget.***

<u>Description</u>	<u>2019-20 Budget</u>	<u>2020-21 Proposed</u>	<u>Dollar Change</u>	<u>% Change</u>
Board of Education	\$15,500	\$15,500	\$0	0.00%
District Meeting	\$12,082	\$11,914	-\$168	-1.39%
Chief School Administrator	\$297,818	\$316,477	\$18,659	6.27%
Business Administration	\$1,132,151	\$1,015,890	-\$116,261	-10.27%
Auditing	\$27,000	\$29,000	\$2,000	7.41%
Tax Collection	\$660	\$3,760	\$3,100	469.70%
Fiscal Agent Fees	\$9,000	\$9,000	\$0	0.00%
Legal	\$44,625	\$44,625	\$0	0.00%
Human Resources	\$541,057	\$601,002	\$59,945	11.08%
Public Information and Services	\$84,736	\$86,699	\$1,963	2.32%
Central Printing and Mailing	\$256,738	\$249,070	-\$7,668	-2.99%
Central Data Processing	\$1,845,256	\$1,809,643	-\$35,613	-1.93%
Insurance	\$173,058	\$179,791	\$6,733	3.89%
School Association Dues	\$12,200	\$12,200	\$0	0.00%
BOCES Administrative Costs	\$1,623,424	\$1,669,689	\$46,265	2.85%
Curriculum Development/Supervision	\$868,843	\$907,253	\$38,410	4.42%
Supervision, Regular School	\$1,997,809	\$2,038,539	\$40,730	2.04%
Research, Planning, and Evaluation	\$176,172	\$176,346	\$174	0.10%
Employee Benefits	\$2,067,580	\$2,540,878	\$473,298	22.89%
Administrative Total	\$11,185,709	\$11,717,276	\$531,567	4.75%

2020-21 Property Tax Report Card

070901 - Horseheads Central School District

Contact Person: Katy Buzzetti, School Business Administrator

Telephone Number: (607) 739-5601 ext. 4205

	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)	Percent Change
Total Budgeted Amount, not including Separate Propositions	79,905,919	82,129,851	2.78%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	38,858,749	40,792,807	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	38,858,749	40,792,807	
F. Permissible Exclusions to the School Tax Levy Limit	1,135,504	1,423,554	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	39,223,066	39,369,253	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	37,723,245	39,369,253	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	1,499,821	0	
Public School Enrollment	3,859	3,805	-1.40%
Consumer Price Index			1.81%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	11,716,492	11,167,535
Assigned Appropriated Fund Balance	2,000,000	2,000,000
Adjusted Unrestricted Fund Balance	3,154,312	3,284,994
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.95%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/19 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	5,039,690.00	5,039,813.00	District will continue to save funds in this reserve to offset the local burden in future capital projects.
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	141,083.00	134,087.00	District will appropriate an amount equal to the unemployment insurance budget and will utilize the reserve in the amount actually paid in 2020-21.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari	Reserve for Tax Certiorari	To establish a reserve fund for tax certiorari settlements	937,906.00	937,929.00	Reserve will be appropriated by board action to cover required refunds for tax certiorari settlements, as received.
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR - Employee Benefit Accrued Liability	Reserve for Employee Benefits/Accrued Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service.	1,463,372.00	1,338,409.00	Reserve will be appropriated in an amount consistent with historical data and will be used to offset the cost of employees' accrued benefits upon his or her retirement at year end.
Retirement Contribution	Reserve for Retirement Contributions	To fund employer retirement contributions to the State and Local Employees' Retirement System	3,517,074.00	3,517,160.00	Reserve will be appropriated and used to cover a portion of the cost of the district's ERS contribution.
Other Reserve	Reserve for Retirement Contributions- TRS		200,132.00	200,137.00	Reserve will be appropriated as necessary to cover a portion of the cost of the district's TRS contributions.

HORSEHEADS CSD - NEW YORK STATE REPORT CARD [2018 - 19]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

GRADES 3-8 ENGLISH LANGUAGE ARTS SUMMARY RESULTS (2018-19)

Grade	Not Tested	Tested	Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
			#	%	#	%	#	%	#	%	#	%
Grade 3	15	260	32	12%	88	34%	125	48%	15	6%	140	54%
Grade 4	22	278	34	12%	94	34%	109	39%	41	15%	150	54%
Grade 5	20	268	76	28%	74	28%	62	23%	56	21%	118	44%
Grade 6	48	269	60	22%	64	24%	51	19%	94	35%	145	54%
Grade 7	51	235	73	31%	77	33%	60	26%	25	11%	85	36%
Grade 8	73	241	61	25%	83	34%	83	34%	14	6%	97	40%
Grades 3-8	229	1,551	336	22%	480	31%	490	32%	245	16%	735	47%

GRADE 3 ELA RESULTS

MEAN SCORE: 600

Subgroup	Not Tested	Tested	Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
			#	%	#	%	#	%	#	%	#	%
All Students	15	260	32	12%	88	34%	125	48%	15	6%	140	54%
General Education	9	216	15	7%	67	31%	119	55%	15	7%	134	62%
Students with Disabilities	6	44	17	39%	21	48%	6	14%	0	0%	6	14%
Asian or Native Hawaiian/Other Pacific Islander	0	12	2	17%	2	17%	6	50%	2	17%	8	67%
Black or African American	0	3	–	–	–	–	–	–	–	–	–	–
Hispanic or Latino	1	9	–	–	–	–	–	–	–	–	–	–
White	14	223	26	12%	79	35%	106	48%	12	5%	118	53%
Multiracial	0	13	2	15%	4	31%	6	46%	1	8%	7	54%
Small Group Total	1	12	2	17%	3	25%	7	58%	0	0%	7	58%
Female	6	133	12	9%	45	34%	67	50%	9	7%	76	57%
Male	9	127	20	16%	43	34%	58	46%	6	5%	64	50%
English Language Learners	1	5	2	40%	2	40%	1	20%	0	0%	1	20%
Non-English Language Learners	14	255	30	12%	86	34%	124	49%	15	6%	139	55%
Economically Disadvantaged	7	105	24	23%	38	36%	41	39%	2	2%	43	41%
Not Economically Disadvantaged	8	155	8	5%	50	32%	84	54%	13	8%	97	63%
Not Migrant	15	260	32	12%	88	34%	125	48%	15	6%	140	54%
Homeless	0	2	–	–	–	–	–	–	–	–	–	–
Not Homeless	15	258	–	–	–	–	–	–	–	–	–	–
In Foster Care	0	1	–	–	–	–	–	–	–	–	–	–
Not in Foster Care	15	259	–	–	–	–	–	–	–	–	–	–
Parent Not in Armed Forces	15	260	32	12%	88	34%	125	48%	15	6%	140	54%

GRADES 3-8 MATHEMATICS SUMMARY RESULTS (2018-19)

Grade	Not Tested	Tested	Level 1		Level 2		Level 3		Level 4 & Above		Proficient (Levels 3 & Above)	
			#	%	#	%	#	%	#	%	#	%
Grade 3	13	262	32	12%	61	23%	92	35%	77	29%	169	65%
Grade 4	18	278	38	14%	63	23%	80	29%	97	35%	177	64%
Grade 5	30	258	73	28%	62	24%	71	28%	52	20%	123	48%
Grade 6	51	266	49	18%	68	26%	84	32%	65	24%	149	56%
Grade 7	67	217	57	26%	64	29%	65	30%	31	14%	96	44%
Grade 8	152	163	39	24%	64	39%	51	31%	9	6%	60	37%
Regents 8	—	75	0	0%	0	0%	2	3%	73	97%	75	100%
Combined 8	152	238	39	16%	64	27%	53	22%	82	34%	135	57%
Grades 3-8	331	1,519	288	19%	382	25%	445	29%	404	27%	849	56%

Advanced grade 7 and 8 students who take a Regents math test in lieu of the grade 7 and/or 8 math test are reported in the Regents 7 and Regents 8 rows. Combined 7 and Combined 8 are students who took either the grade 7 or 8 math test or a Regents math test in lieu of the grade 7 or 8 math test.

GRADE 3 MATH RESULTS

MEAN SCORE: 604

Subgroup	Not Tested	Tested	Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
			#	%	#	%	#	%	#	%	#	%
All Students	13	262	32	12%	61	23%	92	35%	77	29%	169	65%
General Education	9	216	12	6%	45	21%	83	38%	76	35%	159	74%
Students with Disabilities	4	46	20	43%	16	35%	9	20%	1	2%	10	22%
Asian or Native Hawaiian/Other Pacific Islander	0	12	2	17%	0	0%	2	17%	8	67%	10	83%
Black or African American	0	3	–	–	–	–	–	–	–	–	–	–
Hispanic or Latino	1	9	–	–	–	–	–	–	–	–	–	–
White	12	225	26	12%	54	24%	80	36%	65	29%	145	64%
Multiracial	0	13	3	23%	4	31%	4	31%	2	15%	6	46%
Small Group Total	1	12	1	8%	3	25%	6	50%	2	17%	8	67%
Female	6	133	20	15%	28	21%	48	36%	37	28%	85	64%
Male	7	129	12	9%	33	26%	44	34%	40	31%	84	65%
English Language Learners	0	6	2	33%	0	0%	3	50%	1	17%	4	67%
Non-English Language Learners	13	256	30	12%	61	24%	89	35%	76	30%	165	64%
Economically Disadvantaged	5	107	25	23%	34	32%	35	33%	13	12%	48	45%
Not Economically Disadvantaged	8	155	7	5%	27	17%	57	37%	64	41%	121	78%
Not Migrant	13	262	32	12%	61	23%	92	35%	77	29%	169	65%
Homeless	0	2	–	–	–	–	–	–	–	–	–	–
Not Homeless	13	260	–	–	–	–	–	–	–	–	–	–
In Foster Care	0	1	–	–	–	–	–	–	–	–	–	–
Not in Foster Care	13	261	–	–	–	–	–	–	–	–	–	–
Parent Not in Armed Forces	13	262	32	12%	61	23%	92	35%	77	29%	169	65%

GRADES 4 & 8 SCIENCE SUMMARY RESULTS (2018-19)

Grade	Not Tested	Tested	Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
			#	%	#	%	#	%	#	%	#	%
Grade 4	8	288	2	1%	11	4%	103	36%	172	60%	275	95%
Grade 8	78	238	14	6%	50	21%	110	46%	64	27%	174	73%
Grades 4&8	86	526	16	3%	61	12%	213	40%	236	45%	449	85%

Advanced grade 8 students who take a Regents science test in lieu of the grade 8 science test are reported in the Regents 8 row.

ANNUAL REGENTS EXAMINATION ALGEBRA II (2018-19)

Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Level 5		Proficient (Levels 3 & Above)	
		#	%	#	%	#	%	#	%	#	%	#	%
All Students	207	5	2%	12	6%	80	39%	68	33%	42	20%	190	92%
General Education	207	5	2%	12	6%	80	39%	68	33%	42	20%	190	92%
American Indian or Alaska Native	1	–	–	–	–	–	–	–	–	–	–	–	–
Asian or Native Hawaiian/Other Pacific Islander	15	1	7%	0	0%	2	13%	6	40%	6	40%	14	93%
Black or African American	2	–	–	–	–	–	–	–	–	–	–	–	–
Hispanic or Latino	4	–	–	–	–	–	–	–	–	–	–	–	–
White	178	4	2%	12	7%	73	41%	60	34%	29	16%	162	91%
Multiracial	7	0	0%	0	0%	2	29%	0	0%	5	71%	7	100%
Small Group Total	7	0	0%	0	0%	3	43%	2	29%	2	29%	7	100%
Female	112	3	3%	5	4%	45	40%	39	35%	20	18%	104	93%
Male	95	2	2%	7	7%	35	37%	29	31%	22	23%	86	91%
Non-English Language Learners	207	5	2%	12	6%	80	39%	68	33%	42	20%	190	92%
Economically Disadvantaged	31	2	6%	3	10%	13	42%	10	32%	3	10%	26	84%
Not Economically Disadvantaged	176	3	2%	9	5%	67	38%	58	33%	39	22%	164	93%
Not Migrant	207	5	2%	12	6%	80	39%	68	33%	42	20%	190	92%
Not Homeless	207	5	2%	12	6%	80	39%	68	33%	42	20%	190	92%
Not in Foster Care	207	5	2%	12	6%	80	39%	68	33%	42	20%	190	92%
Parent Not in Armed Forces	207	5	2%	12	6%	80	39%	68	33%	42	20%	190	92%

ANNUAL REGENTS EXAMINATION LIVING ENVIRONMENT (2018-19)

Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
		#	%	#	%	#	%	#	%	#	%
All Students	315	11	3%	13	4%	99	31%	192	61%	291	92%
General Education	285	2	1%	6	2%	86	30%	191	67%	277	97%
Students with Disabilities	30	9	30%	7	23%	13	43%	1	3%	14	47%
American Indian or Alaska Native	1	–	–	–	–	–	–	–	–	–	–
Asian or Native Hawaiian/Other Pacific Islander	7	0	0%	0	0%	2	29%	5	71%	7	100%
Black or African American	5	–	–	–	–	–	–	–	–	–	–
Hispanic or Latino	7	0	0%	0	0%	0	0%	7	100%	7	100%
White	287	10	3%	13	5%	89	31%	175	61%	264	92%
Multiracial	8	0	0%	0	0%	5	63%	3	38%	8	100%
Small Group Total	6	1	17%	0	0%	3	50%	2	33%	5	83%
Female	156	2	1%	8	5%	55	35%	91	58%	146	94%
Male	159	9	6%	5	3%	44	28%	101	64%	145	91%
Non-English Language Learners	315	11	3%	13	4%	99	31%	192	61%	291	92%
Economically Disadvantaged	80	5	6%	7	9%	38	48%	30	38%	68	85%
Not Economically Disadvantaged	235	6	3%	6	3%	61	26%	162	69%	223	95%
Not Migrant	315	11	3%	13	4%	99	31%	192	61%	291	92%
Not Homeless	315	11	3%	13	4%	99	31%	192	61%	291	92%
In Foster Care	1	–	–	–	–	–	–	–	–	–	–
Not in Foster Care	314	–	–	–	–	–	–	–	–	–	–
Parent Not in Armed Forces	315	11	3%	13	4%	99	31%	192	61%	291	92%

ANNUAL REGENTS EXAMINATION PHYSICAL SETTING/PHYSICS (2018-19)

Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
		#	%	#	%	#	%	#	%	#	%
All Students	79	0	0%	4	5%	23	29%	52	66%	75	95%
General Education	78	–	–	–	–	–	–	–	–	–	–
Students with Disabilities	1	–	–	–	–	–	–	–	–	–	–
Asian or Native Hawaiian/Other Pacific Islander	7	0	0%	0	0%	2	29%	5	71%	7	100%
Black or African American	2	–	–	–	–	–	–	–	–	–	–
Hispanic or Latino	1	–	–	–	–	–	–	–	–	–	–
White	67	0	0%	4	6%	21	31%	42	63%	63	94%
Multiracial	2	–	–	–	–	–	–	–	–	–	–
Small Group Total	5	0	0%	0	0%	0	0%	5	100%	5	100%
Female	29	0	0%	1	3%	11	38%	17	59%	28	97%
Male	50	0	0%	3	6%	12	24%	35	70%	47	94%
English Language Learners	1	–	–	–	–	–	–	–	–	–	–
Non-English Language Learners	78	–	–	–	–	–	–	–	–	–	–
Economically Disadvantaged	7	0	0%	1	14%	2	29%	4	57%	6	86%
Not Economically Disadvantaged	72	0	0%	3	4%	21	29%	48	67%	69	96%
Not Migrant	79	0	0%	4	5%	23	29%	52	66%	75	95%
Not Homeless	79	0	0%	4	5%	23	29%	52	66%	75	95%
Not in Foster Care	79	0	0%	4	5%	23	29%	52	66%	75	95%
Parent Not in Armed Forces	79	0	0%	4	5%	23	29%	52	66%	75	95%

ANNUAL REGENTS TRANSITIONAL EXAM IN GLOBAL HISTORY & GEOGRAPHY (2018-19)

Subgroup	Tested	Level 1		Level 2		Level 3		Level 4		Proficient (Levels 3 & 4)	
		#	%	#	%	#	%	#	%	#	%
All Students	33	14	42%	10	30%	9	27%	0	0%	9	27%
General Education	17	5	29%	6	35%	6	35%	0	0%	6	35%
Students with Disabilities	16	9	56%	4	25%	3	19%	0	0%	3	19%
Hispanic or Latino	1	–	–	–	–	–	–	–	–	–	–
White	31	–	–	–	–	–	–	–	–	–	–
Multiracial	1	–	–	–	–	–	–	–	–	–	–
Small Group Total	33	14	42%	10	30%	9	27%	0	0%	9	27%
Female	12	5	42%	4	33%	3	25%	0	0%	3	25%
Male	21	9	43%	6	29%	6	29%	0	0%	6	29%
Non-English Language Learners	33	14	42%	10	30%	9	27%	0	0%	9	27%
Economically Disadvantaged	12	4	33%	5	42%	3	25%	0	0%	3	25%
Not Economically Disadvantaged	21	10	48%	5	24%	6	29%	0	0%	6	29%
Not Migrant	33	14	42%	10	30%	9	27%	0	0%	9	27%
Homeless	1	–	–	–	–	–	–	–	–	–	–
Not Homeless	32	–	–	–	–	–	–	–	–	–	–
Not in Foster Care	33	14	42%	10	30%	9	27%	0	0%	9	27%
Parent Not in Armed Forces	33	14	42%	10	30%	9	27%	0	0%	9	27%

NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2018-19)

National Assessment of Education Progress (NAEP) are reported for statewide (New York State) and national results only. District- and school-level results are not reported for NAEP.

NEW YORK STATE NAEP GRADE 4

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	34	31	26	8	24	40	29	8
Students with Disabilities	73	18	7	1	61	30	7	2
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21	27	34	17	8	23	43	26
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	53	31	14	2	43	40	16	1
Hispanic or Latino	45	32	19	4	33	45	19	2
White	24	32	33	11	14	39	38	9
Multiracial	24	23	35	18	15	42	31	12
Limited English Proficient	78	17	4	*	51	40	8	1
Economically Disadvantaged	49	31	17	3	33	43	21	3

NEW YORK STATE NAEP GRADE 8

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	30	38	28	4	34	32	22	11
Students with Disabilities	58	31	10	1	72	22	5	2
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21	33	36	10	15	25	29	31
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	43	38	17	1	55	30	12	3
Hispanic or Latino	41	38	19	2	49	35	14	3
White	20	39	35	6	23	33	29	15
Multiracial	*	*	*	*	*	*	*	*
Limited English Proficient	83	16	1	*	88	10	2	*
Economically Disadvantaged	40	38	20	2	47	32	16	5

NATIONAL NAEP GRADE 4

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	35	31	26	9	20	40	32	9
Students with Disabilities	70	18	9	2	51	33	14	3
American Indian or Alaska Native	50	30	17	3	32	43	22	4
Asian	18	25	35	22	7	23	41	29
Native Hawaiian/Other Pacific Islander	45	31	20	4	30	40	24	5
Black or African American	53	30	15	3	35	45	18	2
Hispanic or Latino	46	31	19	4	27	45	24	3
White	24	31	32	12	12	36	40	12
Multiracial	28	32	29	11	17	40	34	10
Limited English Proficient	65	25	8	1	41	43	15	1
Economically Disadvantaged	48	31	18	3	29	45	23	3

NATIONAL NAEP GRADE 8

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	28	39	29	4	32	35	23	10
Students with Disabilities	64	27	8	1	68	23	7	2
American Indian or Alaska Native	40	41	19	1	48	37	13	3
Asian	13	30	43	13	12	24	31	33
Native Hawaiian/Other Pacific Islander	38	38	23	2	47	34	15	4
Black or African American	47	39	14	1	54	33	11	2
Hispanic or Latino	38	40	20	1	43	37	16	3
White	19	39	36	5	21	36	30	13
Multiracial	24	40	31	5	28	36	25	11
Limited English Proficient	73	24	3	*	73	22	4	1
Economically Disadvantaged	40	40	18	1	46	36	15	3

*There are not sufficient data for this subgroup.

FISCAL ACCOUNTABILITY SUMMARY (2018 - 19)

INFORMATION ABOUT EXPENDITURE RATIOS (2017 - 18)

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

THIS SCHOOL DISTRICT

GENERAL EDUCATION

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

INSTRUCTIONAL EXPENDITURES

▼
\$37,538,515

▼
\$14,155,511

PUPILS

PUPILS

▼
3,998

▼
539

EXPENDITURES PER PUPIL

EXPENDITURES PER PUPIL

▼
\$9,389

▼
\$26,263

SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY

GENERAL EDUCATION

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES



\$8,760,789,980

PUPILS



735,579

EXPENDITURES PER PUPIL



\$11,910

INSTRUCTIONAL EXPENDITURES



\$3,724,876,702

PUPILS



113,376

EXPENDITURES PER PUPIL



\$32,854

ALL SCHOOL DISTRICTS

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$35,199,223,413

PUPILS

2,632,781

EXPENDITURES PER PUPIL

\$13,370

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$15,660,696,162

PUPILS

485,151

EXPENDITURES PER PUPIL

\$32,280

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT



\$19,986

**SIMILAR DISTRICT
GROUP**



\$23,507

NY STATE



\$25,845

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

INFORMATION ABOUT STUDENTS WITH DISABILITIES (2018 - 19)

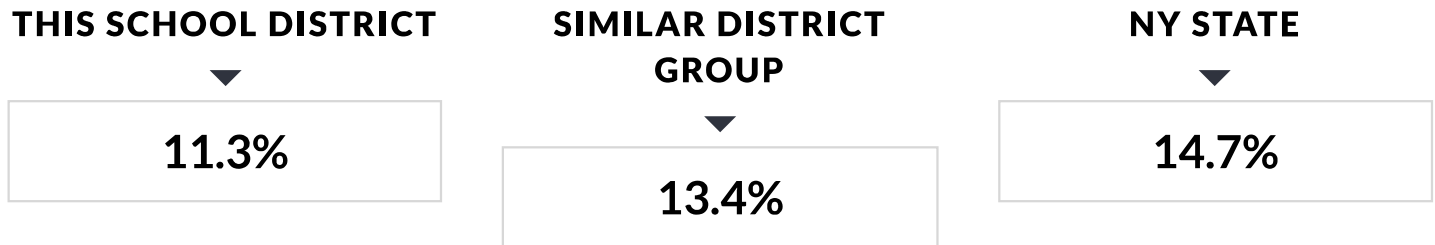
Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
80% OR MORE ▼	AVERAGE NEED/RESOURCE CAPACITY	80% OR MORE ▼
228 47.7%	80% OR MORE ▼	58.7%
40% - 79% ▼	40% - 79% ▼	40% - 79% ▼
137 28.7%	57.7%	11.5%
LESS THAN 40% ▼	40% - 79% ▼	LESS THAN 40% ▼
101 21.1%	18.7%	19.0%
SEPARATE SETTINGS ▼	LESS THAN 40% ▼	SEPARATE SETTINGS ▼
1 0.2%	16.1%	5.3%
OTHER SETTINGS ▼	SEPARATE SETTINGS ▼	OTHER SETTINGS ▼
11 2.3%	4.7%	5.6%
	OTHER SETTINGS ▼	
	2.8%	

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special-education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE



This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special-education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our NRC capacity categories page.

Form Due May 11, 2020

2020-2021 Salary Threshold =
 \$141,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2020-2021.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to EMSCMGTS@nysed.gov indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should **not** reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2020-2021 School Year

Sections 1608 and 1716 of the Education Law
 (Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	212,027	57,113	21,326

Please list the district or districts with which you will be sharing a superintendent (if applicable):

Associate, Assistant and Deputy Superintendents

(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

2.	ASSISTANT SUPERINTENDENT	131,809	48,890	9,292
3.	ASSISTANT SUPERINTENDENT FOR BUSINESS	123,300	47,326	8,938
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Equalized Total Assessed Value 5,577,438

School District - 073401 Horseheads

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	4	113,400	2.03
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	44,600	0.80
41834	ENHANCED STAR	RPTL 425	6	367,500	6.59
41854	BASIC STAR 1999-2000	RPTL 425	20	599,000	10.74
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	1,845	0.03
Total Exemptions Exclusive of System Exemptions:			34	1,126,345	20.19
Total System Exemptions:			0	0	0.00
Totals:			34	1,126,345	20.19

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: 0

Equalized Total Assessed Value 2,495,710,598

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	27	8,094,453	0.32
13100	CO - GENERALLY	RPTL 406(1)	64	26,693,424	1.07
13500	TOWN - GENERALLY	RPTL 406(1)	71	18,616,725	0.75
13510	TOWN - CEMETERY LAND	RPTL 446	17	287,468	0.01
13650	VG - GENERALLY	RPTL 406(1)	39	8,018,055	0.32
13660	VG - CEMETERY LAND	RPTL 446	2	447,711	0.02
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	4	408,526	0.02
13800	SCHOOL DISTRICT	RPTL 408	9	35,407,496	1.42
13850	BOCES	RPTL 408	2	8,605,684	0.34
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	10,315	0.00
14100	USA - GENERALLY	RPTL 400(1)	4	1,531,379	0.06
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	30	132,510,671	5.31
18600	USA-PROP UNDER PURCHASE CONF	RPTL 400(2)	1	48,500	0.00
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	12	3,691,799	0.15
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	50	25,467,509	1.02
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	8	12,786,423	0.51
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	13	2,470,947	0.10
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	16	8,272,576	0.33
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	6	964,169	0.04
25400	FRATERNAL ORGANIZATION	RPTL 428	3	1,549,474	0.06
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	85,684	0.00
26050	AGRICULTURAL SOCIETY	RPTL 450	1	70,000	0.00
26100	VETERANS ORGANIZATION	RPTL 452	1	1,062,500	0.04
26250	HISTORICAL SOCIETY	RPTL 444	4	568,520	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	2,067,172	0.08
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	12	338,477	0.01
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	1	4,457,368	0.18
28550	NOT-FOR-PROFIT HOUS CO-SR CITS	RPTL 422	8	9,325,474	0.37
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	0	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	0	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	2	426,795	0.02
41400	CLERGY	RPTL 460	15	23,162	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	5	101,456	0.00

Equalized Total Assessed Value 2,495,710,598

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	115	3,146,985	0.13
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	34	999,690	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	14	504,369	0.02
41804	PERSONS AGE 65 OR OVER	RPTL 467	80	2,016,321	0.08
41805	PERSONS AGE 65 OR OVER	RPTL 467	1	21,216	0.00
41834	ENHANCED STAR	RPTL 425	1,915	131,444,789	5.27
41854	BASIC STAR 1999-2000	RPTL 425	4,244	129,296,948	5.18
41864	Basic STAR (land belongs to ot	RPTL 425	2	36,311	0.00
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	10	357,732	0.01
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	3,107,598	0.12
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	5	224,838	0.01
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	25	5,576,504	0.22
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	16,500	0.00
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	0	0.00
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	34,800	0.00
Total Exemptions Exclusive of System Exemptions:			6,887	591,159,713	23.69
Total System Exemptions:			3	34,800	0.00
Totals:			6,890	591,194,513	23.69

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: 1,000,705.00